IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF OHIO WESTERN DIVISION

MICHAEL E. BOROFF.

Case No. 3:07 CV 2067

Plaintiff,

-VS-

MEMORANDUM OPINION AND ORDER

COMMISSIONER OF SOCIAL SECURITY,

Defendant.

KATZ, J.

Before the Court is the Report and Recommendation of the Magistrate Judge filed June 26, 2008 in the above-entitled action. Under the relevant statute:

Within ten days after being served with a copy, any party may serve and file written objections to such proposed findings and recommendations as provided by rules of court. A judge of the court shall make a de novo determination of those portions of the report or specified proposed findings or recommendations to which objection is made.

28 U.S.C. § 636(b)(1)(C) (1982). In this case, the ten-day period has elapsed and no objections have been filed. The failure to file written objections to a Magistrate Judge's report and recommendation constitutes a waiver of a de novo determination by the district court of an issue covered in the report. Thomas v. Arn, 728 F.2d 813 (6th Cir. 1984) affirmed, 474 U.S. 140 (1985); see United States v. Walters, 638 F.2d 947 (6th Cir. 1981).

The Court has reviewed the Magistrate Judge's Report and Recommendation, and adopts that Report and Recommendation in its entirety. The Commissioner's decision is affirmed.

IT IS SO ORDERED.

S/ David A. Katz DAVID A. KATZ U. S. DISTRICT JUDGE